

**United States Bankruptcy Court**

**Southern District of New York**

**In re Lehman Brothers Special Financing Inc., Case Nos. 08-13555  
Jointly Administered**

**TRANSFER OF CLAIM OTHER THAN FOR SECURITY**

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this evidence and notice.

**Merrill Lynch Credit Products, LLC**

**LVIP Delaware Foundation Moderate  
Allocation Fund, a series of Lincoln  
Variable Insurance Products Trust**

\_\_\_\_\_  
Name of Transferee

\_\_\_\_\_  
Name of Transferor

**Court Claim #: 66775**


**Claim Amount: \$20,082**

Name and Address where notices to Transferee  
should be sent:

Merrill Lynch Credit Products, LLC  
Bank of America Tower- 3<sup>rd</sup> Floor  
One Bryant Park  
New York, New York 10036  
Attn: Jeffrey Benesh and Ron Torok  
Tel: 646-855-7450  
Email: jeffrey.benesh@baml.com / ron.torok@baml.com

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

**MERRILL LYNCH CREDIT PRODUCTS, LLC**

6c  
By:   
Name: Ronald Torok  
Title: Vice President

Date: April 5, 2011

EVIDENCE OF TRANSFER OF CLAIM

TO: Clerk, United States Bankruptcy Court, Southern District of New York

AND TO: LVIP Delaware Foundation Moderate Allocation Fund, a series of Lincoln Variable Insurance Products Trust

LVIP Delaware Foundation Moderate Allocation Fund, a series of Lincoln Variable Insurance Products Trust, a statutory trust organized under the laws of Delaware, with an address of c/o Delaware Management Company, 2005 Market Street Philadelphia, PA 19103] ("SELLER"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged and pursuant to the terms of a Transfer of Claim Agreement dated as of the date hereof, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned to Merrill Lynch Credit Products, LLC, its successors and assigns, with offices located at One Bryant Park, New York, NY 10036 ("BUYER"), all right, title and interest in and to the claim (proof of claim number 66775) of SELLER against Lehman Brothers Special Financing Inc., and its affiliates in the amount of \$20,082 (the "Claim") in the United States Bankruptcy Court, Southern District of New York, Case No. 08-13888.

SELLER hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this Assignment of Claim as an unconditional assignment and BUYER herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect to the Claim to BUYER.

IN WITNESS WHEREOF, dated as of the 31<sup>st</sup> day of March, 2011.

LVIP DELAWARE FOUNDATION MODERATE ALLOCATION FUND, A  
SERIES OF LINCOLN VARIABLE INSURANCE PRODUCTS TRUST

By: [Signature]  
Name: Daniel Z. Hanks  
Title: PRESIDENT

MERRILL LYNCH CREDIT PRODUCTS, LLC

By: [Signature]  
Name: RONALD TORRE  
Title: VICE PRESIDENT

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Lehman Brothers Holdings Claims Processing Center  
c/o Epiq Bankruptcy Solutions, LLC  
FDR Station, P.O. Box 5076  
New York, NY 10150-5076PROOF OF CLAIM  
AMENDEDIn Re:  
Lehman Brothers Holdings Inc., et al.  
Debtors.Chapter 11  
Case No. 08-13555 (JMP)  
(Jointly Administered)

Name of Debtor Against Which Claim is Held

Case No. of Debtor

LEHMAN BROTHERS SPECIAL FINANCING INC.

08-13888 (JMP)

Filed: USBC - Southern District of New York

Lehman Brothers Holdings Inc., Et Al.

08-13555 (JMP)

0000066775



NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503. Additionally, this form should not be used to make a claim for Lehman Programs Securities (See definition on reverse side.)

Name and address of Creditor: (and name and address where notices should be sent if different from Creditor)

LVIP Delaware Foundation Moderate Allocation Fund, a series of Lincoln Variable Insurance Products Trust  
(as successor to Delaware VIP Balanced Series, a series of Delaware VIP Trust

c/o Delaware Investments

and

Paul Patterson, Esquire

2005 Market Street

Stradley Ronon Stevens &amp; Young, LLP

Philadelphia, PA 19103

2600 One Commerce Square

Attn.: Mike Dresnin, Assistant Vice President

Philadelphia, PA 19103-7098

And Legal Counsel

(215) 255-1511

MEDresnin@delinvest.com

Telephone number:

(215) 564-8052

Email Address:

ppatterson@stradley.com

Name and address where payment should be sent (if different from above)

Michael E. Dresnin, Assistant Vice President and Legal Counsel

Delaware Investments

2005 Market Street

Philadelphia, PA 19103

Telephone number: (215) 255-1511

Email Address: MEDresnin@delinvest.com

☒ Check this box to indicate that this claim amends a previously filed claimCourt Claim  
Number: 11960  
(If known)

Filed on: 9/14/09

☐ Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.☐ Check this box if you are the debtor or trustee in this case.

1. Amount of Claim as of Date Case Filed: \$ 20,082.00

If all or part of your claim is secured, complete Item 4 below; however, if all of your claim is unsecured, do not complete item 4.

If all or part of your claim is entitled to priority, complete Item 5.

If all or part of your claim qualifies as an Administrative Expense under 11 U.S.C. § 503(b)(9), complete Item 6.

☒ Check this box if all or part of your claim is based on a Derivative Contract.\*☒ Check this box if all or part of your claim is based on a Guarantee.\*\*IF YOUR CLAIM IS BASED ON AMOUNTS OWED PURSUANT TO EITHER A DERIVATIVE CONTRACT OR A GUARANTEE OF A DEBTOR, YOU MUST ALSO LOG ON TO <http://www.lehman-claims.com> AND FOLLOW THE DIRECTIONS TO COMPLETE THE APPLICABLE QUESTIONNAIRE AND UPLOAD SUPPORTING DOCUMENTATION OR YOUR CLAIM WILL BE DISALLOWED.☐ Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of interest or additional charges. Attach itemized statement of interest or charges to this form or on <http://www.lehman-claims.com> if claim is based on a Derivative Contract or Guarantee.2. Basis for Claim: Swap Contract  
(See instruction #2 on reverse side.)3. Last four digits of any number by which creditor identifies debtor: 0518 (Tax ID)  
3a. Debtor may have scheduled account as: (See instruction #3a on reverse side.)

4. Secured Claim (See instruction #4 on reverse side.)

Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.

Nature of property or right of setoff: ☐ Real Estate ☐ Motor Vehicle ☐ Other

Describe:

Value of Property: \$ Annual Interest Rate %

Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$

Basis for perfection:

Amount of Secured Claim: \$ Amount Unsecured: \$

6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. § 503(b)(9): \$

7. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.

8. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages and security agreements. Attach redacted copies of documents providing evidence of perfection of a security interest. (See definition of "redacted" on reverse side.) If the documents are voluminous, attach a summary.

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain:

Date:

6/2/10

Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

FOR COURT USE ONLY

FILED / RECEIVED

JUN 04 2010

EPIQ BANKRUPTCY SOLUTIONS, LLC